

**Schedule DD-1****Motor Fuel Tax****Tax-Free Sales of Dyed Diesel Fuel Products  
to Other than a Distributor or Supplier in Illinois**

Attach to Form RMFT-5

**Step 1: Complete the following information**\_\_\_\_\_  
Company name\_\_\_\_\_  
Your license numberReporting period \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Year**Step 2: Report your tax-free sales**

Use these fuel use codes for Column 3:

**A** - Agriculture   **C** - Construction   **F** - Refrigeration   **H** - Home heating   **I** - Industrial   **L** - Lawn   **M** - Marine   **R** - Railroad   **O** - Other (identify)

	<b>1</b> Name of purchaser	<b>2</b> Address of purchaser (street address, city, state, ZIP)	<b>3</b> Fuel use code	<b>4</b> Total monthly gallons
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

**11** Add the total monthly gallons in Column 4, Lines 1 through 10. Write the total here.**11** \_\_\_\_\_**12** If you are filing only **one** Schedule DD-1, write the amount from Line 11 here and on Form RMFT-5, Line 8b, Column 3.**12** \_\_\_\_\_If you are filing **more than one** Schedule DD-1, add Line 11 from each schedule, and write the total on Line 12 of the last page.

Also write this amount on Form RMFT-5, Line 8b, Column 3.

## General Instructions

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### What is dyed diesel fuel?

Dyed diesel fuel is any special fuel that **has been dyed** per Section 4d of the Motor Fuel Tax Law.

### What sales must I report on Schedule DD-1?

You may make tax free sales of dyed diesel to someone other than a licensed distributor or licensed supplier for non-highway purposes if the fuel is:

- delivered from a vehicle designed for the specific purpose of such sales and delivered directly into a stationary bulk storage tank that displays the dyed diesel notice required by section 4f of the Motor Fuel Tax Law,
- delivered from a vehicle designed for the specific purpose of such sales and delivered directly into the fuel supply tanks of non-highway vehicles that are not required to be registered for highway use, or
- dispensed from a dyed diesel fuel dispensing facility that has withdrawal facilities that are not readily accessible to and are not capable of dispensing dyed diesel fuel into the fuel supply tank of a motor vehicle. A dispensing facility that has withdrawal facilities that are “not readily accessible to and are not capable of dispensing into the fuel supply tank of a motor vehicle” means:
  - a dispenser hose that is short enough so that it will not reach the fuel supply tank of a motor vehicle; *or*
  - a dispenser that is enclosed by a fence or other physical barrier so that a vehicle cannot pull alongside the dispenser to permit fueling.

You must report your motor fuel tax free sales of dyed diesel made to someone other than a licensed distributor or supplier for a use other than in highway vehicles. If you report any sales made to a licensed distributor or supplier or fuel used by your own company, you will be required to file amended schedules and an amended return.

### When do I file this schedule?

You must file Schedule DD-1 with Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return.

### What records must I keep?

You are required by law to keep books and records showing all purchases, receipts, losses through any cause, sales, distributions, and use of fuels.

### What if I need additional assistance?

If you have questions about this schedule, write to us at:

**MOTOR FUEL TAX  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19477  
SPRINGFIELD, ILLINOIS 62794-9477**

or call our Springfield office week days between 8:00 a.m. and 4:30 p.m. at **217 782-2291**

## Step-by-Step Instructions

### Step 1: Complete the following information

Write your company name, your license number, and the period for which you are reporting.

### Step 2: Report your nontaxable sales

**Lines 1 through 10 —**

**Column 1** - Write the purchaser's complete name.

**Column 2** - Write the purchaser's street address, city, state (using the two-character U.S. Post Office abbreviation), and ZIP code.

**Column 3** - Write one fuel use code per line. You must identify the actual use when listing fuel use code “O”.

**Column 4** - Write the number of total gallons.

**Line 11** - Add the total monthly gallons reported in Column 4, Lines 1 through 10.

**Line 12** - If you are filing only one Schedule DD-1, write the amount from Line 11 on Line 12 and on Form RMFT-5, Line 8b, Column 3. If you are filing **more than one** Schedule DD-1, add Line 11 from each schedule, and write the total on Line 12 of the last page. Also write this amount on Form RMFT-5, Line 8b, Column 3.

